

EXHIBIT A

OCP Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FRANCHISE GROUP, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-12480 (LSS)

(Jointly Administered)

Objection Deadline: March 21, 2025 at 4:00 p.m. (ET)

DISCLOSURE DECLARATION OF ORDINARY COURSE PROFESSIONAL

1. I, Sonia Rivera Oquendo, hereby declare that the following is true to the best of my knowledge, information and belief:

2. I am a Tax Managing Director of KPMG LLP (the “Firm”) which maintains offices at American International Plaza, 250 Muñoz Rivera Ave., Suite 1100, San Juan, P.R., 00918.

3. This Declaration is submitted in connection with the *Order Authorizing (A) the Debtors to Retain, Employ, and Compensate Certain Professionals Utilized by the Debtors in the*

¹ The Debtors in these chapter 11 cases, along with the last four digits of their U.S. federal tax identification numbers, to the extent applicable, are Franchise Group, Inc. (1876), Freedom VCM Holdings, LLC (1225), Freedom VCM Interco Holdings, Inc. (2436), Freedom Receivables II, LLC (4066), Freedom VCM Receivables, Inc. (0028), Freedom VCM Interco, Inc. (3661), Freedom VCM, Inc. (3091), Franchise Group New Holdco, LLC (0444), American Freight FFO, LLC (5743), Franchise Group Acquisition TM, LLC (3068), Franchise Group Intermediate Holdco, LLC (1587), Franchise Group Intermediate L, LLC (9486), Franchise Group Newco Intermediate AF, LLC (8288), American Freight Group, LLC (2066), American Freight Holdings, LLC (8271), American Freight, LLC (5940), American Freight Management Company, LLC (1215), Franchise Group Intermediate S, LLC (5408), Franchise Group Newco S, LLC (1814), American Freight Franchising, LLC (1353), Home & Appliance Outlet, LLC (n/a), American Freight Outlet Stores, LLC (9573), American Freight Franchisor, LLC (2123), Franchise Group Intermediate B, LLC (7836), Buddy’s Newco, LLC (5404), Buddy’s Franchising and Licensing, LLC (9968), Franchise Group Intermediate V, LLC (5958), Franchise Group Newco V, LLC (9746), Franchise Group Intermediate BHF, LLC (8260); Franchise Group Newco BHF, LLC (4123); Valor Acquisition, LLC (3490), Vitamin Shoppe Industries LLC (3785), Vitamin Shoppe Global, LLC (1168), Vitamin Shoppe Mariner, LLC (6298), Vitamin Shoppe Procurement Services, LLC (8021), Vitamin Shoppe Franchising, LLC (8271), Vitamin Shoppe Florida, LLC (6590), Betancourt Sports Nutrition, LLC (0470), Franchise Group Intermediate PSP, LLC (5965), Franchise Group Newco PSP, LLC (2323), PSP Midco, LLC (6507), Pet Supplies “Plus”, LLC (5852), PSP Group, LLC (5944), PSP Service Newco, LLC (6414), WNW Franchising, LLC (9398), WNW Stores, LLC (n/a), PSP Stores, LLC (9049), PSP Franchising, LLC (4978), PSP Subco, LLC (6489), PSP Distribution, LLC (5242), Franchise Group Intermediate SL, LLC (2695), Franchise Group Newco SL, LLC (7697), and Educate, Inc. (5722). The Debtors’ headquarters is located at 2371 Liberty Way, Virginia Beach, Virginia 23456.

Ordinary Course of Business Effective as of the Petition Date and (B) Waiving Certain Information Requirements of Local Rule 2016-2 [Docket No. 355] (the “OCP Order”) of the United States Bankruptcy Court for the District of Delaware (the “Court”) dated December 6, 2024, authorizing the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to retain certain professionals in the ordinary course of business during the pendency of the Debtors’ chapter 11 cases (the “Chapter 11 Cases”).

4. The Firm is not a legal services firm.

5. The Firm has represented and advised the Debtors as tax consultants with respect to general tax consulting services related to outstanding tax debts in Puerto Rico, since October 30, 2024.

6. As of the Petition Date, the Firm did not hold a retainer.

7. The Debtors have requested, and the Firm has agreed, to continue to provide services to the Debtors pursuant to section 327 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”) with respect to such matters. Additionally, the Debtors have requested, and the Firm proposes to render, the following services to the Debtors: general tax consulting services related to outstanding debts in Puerto Rico.

8. The Firm’s fees for tax services are based on the experience and specialized skill levels of our professionals. Specifically, the fees for tax services will be based on actual time incurred to complete the work at 50% of the standard hourly rates of the individuals involved in providing the services. Standard hourly rates range between \$555 to \$1,450 depending on experience and specialized skill levels of the individual. In the normal course of business, the Firm revises its regular hourly rates and advises that, effective October 1 of each year, the aforementioned rates will be revised to the regular hourly rates that will be in effect at that time.

9. The Firm does keep in the ordinary course of business time records in one-tenth-of-an-hour increments.

10. To the best of my knowledge, formed after due inquiry, neither I nor any professional employed by the Firm is a relative of the United States Bankruptcy Judge assigned to these Chapter 11 Cases, and the Firm does not have any connection with the United States Bankruptcy Judge, the Office of the United States Trustee, or any person employed by the Office of the United States Trustee that would render the Firm's retention in these Chapter 11 Cases improper.

11. To the best of my knowledge, formed after due inquiry, neither I, the Firm, nor any professional thereof has any connection with, or currently represents, any of the Debtors' creditors or other parties in interest with respect to the matters upon which it is to be engaged.

12. In addition, although unascertainable at this time after due inquiry, by virtue of the magnitude of the Debtors' potential universe of creditors and the Firm's clients, the Firm may have in the past represented, currently represent, and may in the future represent entities and individuals that are creditors of the Debtors in matters entirely unrelated to the Debtors and their estates. The Firm does not and will not represent any such entity in connection with these pending Chapter 11 Cases and does not have any relationship with any creditor that would be adverse to the Debtors or their estates. I believe that the Firm's representation of such entities in matters entirely unrelated to the Debtors is not adverse to the Debtors' interests, or the interests of their creditors or estates in respect of the matters for which the Firm will be engaged, nor will such representation impair the Firm's ability to represent the Debtors in these Chapter 11 Cases.

13. The Firm's process of ascertaining whether it holds or represents an interest adverse to the Debtors, their estates, or any class of creditors or equity interest holders consists of the

following: the Firm performs queries within an internal computer database containing names of individuals and entities that are prospective clients, present clients or recent former clients of the Firm in order to identify potential relationships.² This database includes engagement activity or potential engagement activity for at least the last three years. The Firm has not been provided, nor has it searched the names of any unnamed parents, subsidiaries, or affiliates of the entities listed in the Interested Parties List (as defined below) and it is possible that the Firm has been engaged by some of these unnamed entities in matters unrelated to the Debtors or the Chapter 11 Cases.

14. Despite the efforts described above to identify and disclose the Firm's connections with the Interested Parties (as defined below) in the Chapter 11 Cases, the Firm is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if the Firm discovers additional material information that it determines requires disclosure, it will file a supplemental declaration promptly with the Court.

15. Pursuant to Federal Rule of Bankruptcy Procedure 2014(a), I obtained a list of interested parties (the "Interested Parties List") from counsel to the Debtors, which includes the Debtors, their creditors, other parties in interest, and certain professionals employed in the above-captioned chapter 11 cases (the "Interested Parties") and undertook a search for any connections between the Firm and the Interested Parties. The Firm's review of such Interested Parties identified the following connections including current and prior representations:

² KPMG LLP ("KPMG") is a Delaware limited liability partnership, and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited ("KPMG International"), a private English company limited by guarantee. While KPMG is a separate and distinct legal entity from all other member firms of KPMG International, in an attempt to identify conflicts among or between KPMG International member firms, KPMG International has a global conflict internal computer database related to the engagement activity or potential engagement activity of a majority of such member firms for at least the last three years that allows KPMG International member firms to identify potential conflicts between other KPMG International member firms. Financial information pertaining to engagement activity is the proprietary and confidential information of each individual member firm and KPMG does not have any legal right to access, or if accessed, disclose, such information relating to other KPMG International member firms.

- i.Acorn Ridge Properties LLC, JDM Capital, LLC, MO Partners LLC, Confluence Investment LLC
- ii.Albany Industries Inc
- iii.Albany Plaza Shopping Center LLC
- iv.Alisan LLC and Roseff LLC
- v.Alissa Ahlman
- vi.AlixPartners LLP
- vii.Alpha Inc
- viii.Amerco Real Estate Company
- ix.American Freight Group, LLC
- x.American Freight Management Company, LLC
- xi.American Freight Outlet Stores, LLC
- xii.American Freight, LLC
- xiii.AMG Properties Inc.
- xiv.Amplify Credit Union
- xv.Anderson Plaza, LLC
- xvi.Andrew M. Laurence
- xvii.Animal Supply Co Lone Star
- xviii.Animal Supply Co Wholesome
- xix.Aquatic & Reptile - Central Garden & Pet
- xx.Ares Holdings, L.L.C.
- xxi.Arizona Mills Mall, LLC
- xxii.Ashley Furniture Industries Inc
- xxiii.Assurant Inc.
- xxiv.B. Riley Private Shares 2023-2 QP, LLC
- xxv.B. Riley Receivables II, LLC
- xxvi.B. Riley Securities, Inc.
- xxvii.BCDC Portfolio Owners LLC
- xxviii.BCHQ Owner LLC
- xxix.Betancourt Sports Nutrition, LLC
- xxx.BRE Mariner Venice Shopping Center LLC
- xxxi.BRF Investments, LLC
- xxxii.Brian Kahn and Lauren Kahn Joint Tenants by Entirety
- xxxiii.Brixmor Holdings 8 SPE, LLC
- xxxiv.Brixmor SPE 5 LLC
- xxxv.Bryant R. Riley
- xxxvi.Buddy's Franchising and Licensing LLC
- xxxvii.Buddy's Mac Holdings, LLC
- xxxviii.Buddy's New Co, LLC
- xxxix.Capstone Nutrition
 - xl.Cedar Golden Triangle, LLC
 - xli.Champion Petfoods USA
 - xlII.Charles Knight
 - xlIII.Chicago Title & Trust Company, As Trustee Under Trust Agreement Dated 10/10/1984 and Known as Trust No. 1086065
 - xliv.Circle City Property Group Inc.
 - xlv.Clear Creek Brothers - CV, LLC
 - xlvi.Clear Lake Center, L.P.
 - xlVII.CLPF-Essex Green, LLC
 - xlVIII.ColFin 2015-2 Industrial Owner, LLC
 - xlIX.Concord Retail Investment Group, LLC
 - l.Costco-Innovel Owner LLC
 - li.Costco-Innovel Properties LLC
 - lii.Coyote Logistics
 - liii.CRAMCO
 - liv.Crossroads Plaza, LLC
 - lv.CWP/Arlington LLC
 - lvi.Davis Polk & Wardwell LLP
 - lvii.Deloitte & Touche LLP
 - lviii.Educate, Inc.
 - lix.Elanco US Inc
 - lx.EMA Electrolux/Frigidaire
 - lxi.Engie Resources LLC
 - lxii.Ernst & Young
 - lxiii.Evercore LP
 - lxiv.Excel Realty Partners, L.P.
 - lxv.Flexport
 - lxvi.Foley & Lardner LLP
 - lxvii.Franchise Group Intermediate B, LLC
 - lxviii.Franchise Group Intermediate Holdco, LLC
 - lxix.Franchise Group Intermediate S, LLC
 - lxx.Franchise Group Intermediate V, LLC
 - lxxi.Franchise Group New Holdco, LLC
 - lxxii.Franchise Group Newco S, LLC
 - lxxiii.Franchise Group, Inc.
 - lxxiv.Franklin Mills Associates Limited Partnership
 - lxxv.Freedom VCM, Inc.
 - lxxvi.G&I X Industrial IN LLC
 - lxxvii.Garden of Life
 - lxxviii.GE Appliances
 - lxxix.GE General Electric-Haier US Appliance
 - lxxx.Glendale Galleria Center, LLC
 - lxxxi.GLL BVK Properties, L.P.
 - lxxxii.Google
 - lxxxiii.Gordon Brothers Asset Advisors, LLC
 - lxxxiv.Gordon Rees Scully Mansukhani, LLP
 - lxxxv.Gorilla Mind
 - lxxxvi.Grant Thornton LLP
 - lxxxvii.Greater Orlando Aviation Authority
 - lxxxviii.GS Centennial LLC
 - lxxxix.Guggenheim Securities, LLC
 - xc.Hartz Mountain - VMX
 - xcI.Health Advocate
 - xcii.Hilco Merchant Resources, LLC
 - xciii.Hilco Real Estate, LLC
 - xciv.Hill's Pet Nutrition
 - xcv.Holland & Knight, LLP
 - xcvi.Inland Commercial Real Estate Services LLC
 - xcvii.JPMorgan Chase Bank, N.A.
 - xcviii.Kong Company
 - xcix.Korber Supply Chain US, Inc.
 - c.KRG Houston Royal Oaks Village II, LLC
 - ci.KRG Plaza Green, LLC
 - cii.Kroll Restructuring Administration LLC
 - ciii.Latham & Watkins LLP
 - civ.Lazard Group LLC
 - cv.Lidl US Operations, LLC

cvi.Living Style (Singapore) Pte. Limited	cxlviii.Quest Nutrition, LLC
cvii.Lowes Companies Inc	cxlix.Radio Systems Corporation
cviii.M I Industries Inc	cl.Rainbow Investment Co.
cix.M3 Advisory Partners, LP	cli.Realty Income Corporation
cx.Madix Inc	clii.Regions Bank as Trustee of the Thomas H. Willings Jr. Family Trust
cx.i.Marcone Appliance Parts Company	cliii.Repwest Insurance Company
cxii.Mars Petcare	cliv.Royal Canin
cxiii.Menard, Inc.	clv.RRG LLC
cxiv.Merrick Pet Foods Inc	clvi.Ryan, LLC
cxv.Meta Platforms, Inc.	clvii.Seaboard International Forest Products LLC
cxvi.Morris, Nichols, Arsht & Tunnell LLP	clviii.Sealy Mattress Company
cxvii.Muebles Briss S.A. De C.V.(Marby)	clix.Sealy Mattress Manufacturing Company
cxviii.National Retail Properties, LP	clx.Sears Authorized Hometown Stores, LLC
cxix.Natural Balance Pet Foods Inc	clxi.Sheppard Mullin Richter & Hampton LLP
cxx.Nestle Purina Petcare Company	clxii.Simmons Pet Food Inc
cxxi.ODP Business Solutions, LLC (Office Depot)	clxiii.Spectrum Brands Pet LLC
cxxii.One Oak Investments, LLC	clxiv.Standard Furniture MFG Co Inc
cxxiii.Open Farm Inc	clxv.Stella and Chewys LLC
cxxiv.Optimum Nutrition	clxvi.Sterling Equities II, LLC
cxxv.Order Groove Inc	clxvii.Surest/UnitedHealthcare Inc.
cxxvi.Origin	clxviii.Tanglewood Venture, LLC
cxxvii.O'Rourke Bros., Inc.	clxix.The Collins Investment Trust
cxxviii.O'Rourke Sales Company	clxx.Tops Holding, LLC
cxxix.Osborne Properties Limited Partnership	clxxi.Transform Holdco LLC (3PL)
cxxx.Paul Hastings LLP	clxxii.Troutman Pepper Hamilton Sanders LLP
cxixi.Paul, Weiss, Rifkind, Wharton & Garrison LLP	clxxiii.Uber Freight US LLC
cxixxii.Peak Living	clxxiv.UPS (Ocean Freight)
cxixxiii.Peak Living, Inc.	clxxv.US Investments
cxixxiv.Pet Supplies "Plus", LLC	clxxvi.Velosio LLC
cxixxv.Petrillo Klein & Boxer LLP	clxxvii.Vitality Works, Inc.
cxixxvi.Phillips Feed and Pet Supply	clxxviii.Vitamin Shoppe Florida, LLC
cxixxvii.Phillips Lansing Facility	clxxix.Vitamin Shoppe Global, LLC
cxixxviii.Porter Wright Morris & Arthur LLP	clxxx.Vitamin Shoppe Industries LLC
cxixxix.Premier Nutrition Company, LLC	clxxxi.Vitamin Shoppe Mariner, LLC
cxli.Pro-Form Laboratories	clxxxii.Vitamin Shoppe Procurement Services, LLC
cxlii.Prologis Targeted U.S. Logistics Fund, L.P.	clxxxiii.Vitamin Well USA LLC
cxliii.PSP Distribution, LLC	clxxxiv.W.S. Badcock Corporation
cxliiii.PSP Franchising, LLC	clxxxv.Wellness Pet LLC
cxliv.PSP Group, LLC	clxxxvi.WEX Bank
cxlv.PSP Service Newco, LLC	clxxxvii.Whirlpool
cxlvi.PSP Stores, LLC (Ohio)	clxxxviii.White & Case LLP
cxlvii.PSP Subco, LLC	clxxxix.Willkie Farr & Gallagher LLP
	cxc.Young Conaway Stargatt & Taylor, LLP

16. None of the reviewed entities had any relationship to the Debtors or these Chapter 11 cases. In addition to the Interested Parties identified above, the Firm further discloses that the following law firms, Foley & Lardner LLP, Gordon Rees Scully Mansukhani LLP, Petrillo Klein & Boxer LLP and Willkie Farr & Gallagher LLP have provided, currently provide, and may in the future provide legal services to Firm or Firm professionals in matters unrelated to the Debtors

or these Chapter 11 Cases, and/or the Firm has provided, currently provides and may in the future provide services to such firms or their clients in matters unrelated to the Debtors or these Chapter 11 Cases. Additionally, certain financial institutions or their respective affiliates identified above are (a) lenders to the Firm and/or (b) have financed a portion of the capital and/or capital loan requirements of various managing partners and principals, respectively, of the Firm.

17. The Firm does not perform services for any of the Interested Parties that relate to the Debtors or the Chapter 11 Cases, or have any relationship with any such person, their attorneys or their accountants that would be adverse to the Debtors or their estates.

18. In light of the foregoing, I believe that the Firm does not hold or represent any interest materially adverse to the Debtors, their estates, creditors, or equity interest holders, as identified to the Firm, with respect to the matter in which the Firm will be engaged.

19. In the past year, the Firm has been paid \$2,522.00 by the Debtors in respect of services rendered to the Debtors. In addition, the Firm has rendered services that have not yet been billed or that have been billed but with respect to which payment has not yet been received. The Firm is currently owed \$5,750.55 on account of prepetition services. The Firm has waived, or will waive, any prepetition claims against the Debtors' estates.

20. I also understand the limitations on compensation and reimbursement of expenses under the OCP Order. Specifically, the Firm understands that in the event its fees and expenses exceed a total of \$50,000 per month, on average, over a rolling three-month period, the Firm will be required to file with the Court a fee application for approval of its fees and expenses for such month in accordance with Bankruptcy Code sections 330, 331, and section 504(b) of the Bankruptcy Code and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy

Rules”), rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), and any applicable procedures or orders of the Court.

21. Except as set forth herein, no promises have been received by the Firm or any partner, associate, or other professional thereof as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and orders of the Court.

22. The Firm further states that it has not shared, nor agreed to share any compensation received in connection with these Chapter 11 Cases with another party or person, other than as permitted by the Bankruptcy Rules.

23. The foregoing constitutes the statement of the Firm pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

March 7, 2025

/s/ Sonia Rivera Oquendo

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